EXHIBIT 21

THOMAS J. WILCOX, CPA 1017 N. Riverside #106 Medford, OR 97501

Tel: (541)773-4461 Fax: (541)779-4607 tjw@medfordnet.com

August 17, 2000

Internal Revenue Service
Attn: Jennifer Nicolin #95152
TE/OE Division, EOG: 3 Jan MS 0540
1220 SW Third Ave, Rm 661
Portland, OR 97204

Re: Al-Haramain Islamic Foundation Inc. #93-1231083

Dear Ms. Nicolin:

Listed below are the replies to your questions concerning the 501(c)(3) application of the above referenced taxpayer.

- 1) Copies of the state approved Articles of Incorporation are attached.
- 2) Copies of the signed bylaws are attached.
- 3) Each of these activities are essential, and it is estimated that time is devoted to each activity as listed below.
 - (a) Publication of Islamic books: 90% of volunteers time.
 - (b) Prayer house: 5% of volunteers time to arrange and conduct meetings.
 - (c) Humanitarian aid: 5% of volunteers time.
- 4) The authors of the literature and books retain ownership of the copyrights. The foundation only gets permission from the publishers to reprint the books or articles.
- 5) Regarding the sales price of the publications: Approximately 90% of the books are given away at no cost. The others are charged the wholesale price plus a shipping charge.
- 6) Schools for the religious instruction of the young: Classes are open to everyone whether of the Islamic faith or not. Saturday evening classes that are geared toward young people (age 20 and below) are held weekly. There are also daily classes that are held in the morning which are geared toward adults. This class does not meet on weekends. All classes are taught by our employee who is the Iman.
- 7) Yes, the founders or leaders have a background in religious matters.
- 8) Copies of certificates (King Saud University) are attached.
- 9) Copies of the world wide foundation's web page are attached. The United States foundation is a part of the world wide foundation.

ì.

Al-Haramain Islamic Foundation Inc. #93-1231083

- 10) Pictures are attached.
- 11) The only non-exempt use of the foundation's facility is for the employee/caretaker. It is necessary for him to reside there because the facility's doors are not locked. It is open 24 hours daily for worshippers. Therefore, he must be there to tend to them.
- 12) The organization owns the prayer house free and clear. Documents are enclosed.
- 13) The organization does not have any leases, contracts, rental, loan or financing agreements.
- 14) Tent expenses: These consist of cultural events where presentations are made to the general public. Along with the presentation, free coffee and food are provided. The foundation also give away certain books.
- 15) Listing of expenses on line 20.

			1999	1998
Utilities	•	•	2926	2834
Telephone .			1864 [.]	1766

16) The agreement to amend is attached.

Please call me if you need anything else.

Sincerely,

Thomas & William

· Thomas J. Wilcox